



Trustees' Financial Summary

FY2015-16

Submit ID: 1191-39338029

**** Recalculated ****

34 Park County

1191 Gardiner H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Shelby Detro **Phone #:** (406) 848-7563

(Signature)

(Date)

Chair, Board of Trustees: Pat Baltzley

(Signature)

(Date)

County Superintendant Jo Newhall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
135	Exxon Grant	LOCAL		
180	16/17 HS Europe Trip	LOCAL	180	
201	PL-604 HS	FEDERAL		
203	Contributions and Donations	LOCAL		
215	Title I - Schoolwide	FEDERAL		Federal
216	Industrial Tech	LOCAL	216	
223	IEFA	STATE		
411	Carl Perkins	STATE		
412	Reading Excellence Act	FEDERAL		84.338
413	Carl Perkins 2016-2017	STATE	413	
424	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
425	DPHHS - Voc Rehab	STATE	425	
516	Vo Ed Business/Marketing	STATE		State
536	Vo Ed Tech Ed/Industrial Arts	STATE		State
546	Vo Ed Agriculture	STATE		State
714	Montana Model United Nations	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,921.47	31,403.56	397,370.42	
02	Taxes Receivable - Real and Personal (120-149)	10,710.60	229.89	2,313.60	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	15,940.68		4,597.86	
06	Other Current Assets (190-210)			397.56	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	127,572.75	31,633.45	404,679.44	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	249.81			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	249.81			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	26,651.28	229.89	7,309.02	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	100,671.66	31,403.56	397,370.42	
52	TOTAL FUND BALANCE/EQUITY	100,671.66	31,403.56	397,370.42	
53	TOTAL LIABILITIES AND FUND BALANCE	127,572.75	31,633.45	404,679.44	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.24	85,461.01	406,372.11	21,858.65
02	Taxes Receivable - Real and Personal (120-149)	0.70			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,437.51		
06	Other Current Assets (190-210)			108,246.14	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1.94	88,898.52	514,618.25	21,858.65
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.70	3,437.51		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1.24	85,461.01	514,618.25	21,858.65
52	TOTAL FUND BALANCE/EQUITY	1.24	85,461.01	514,618.25	21,858.65
53	TOTAL LIABILITIES AND FUND BALANCE	1.94	88,898.52	514,618.25	21,858.65

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,748.57			8,241.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,748.57			8,241.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	12,748.57			8,241.78
52	TOTAL FUND BALANCE/EQUITY	12,748.57			8,241.78
53	TOTAL LIABILITIES AND FUND BALANCE	12,748.57			8,241.78

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			475,298.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			475,298.23	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			475,298.23	
52	TOTAL FUND BALANCE/EQUITY			475,298.23	
53	TOTAL LIABILITIES AND FUND BALANCE			475,298.23	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,213.56			32.26
02	Taxes Receivable - Real and Personal (120-149)				132.29
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,213.56			164.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				132.29
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,213.56			32.26
52	TOTAL FUND BALANCE/EQUITY	16,213.56			32.26
53	TOTAL LIABILITIES AND FUND BALANCE	16,213.56			164.55

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,988.79			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,988.79			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,988.79			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,988.79			
53	TOTAL LIABILITIES AND FUND BALANCE	5,988.79			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			47,074.49	34,450.73
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			47,074.49	34,450.73
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			47,074.49	34,450.73
52	TOTAL FUND BALANCE/EQUITY			47,074.49	34,450.73
53	TOTAL LIABILITIES AND FUND BALANCE			47,074.49	34,450.73



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	173,095.67	186,000.84
1112	District Levy - Personal Property	4,782.45	15.41
1114	District Levy - Pers Prop/Mobile Homes	390.14	202.50
1190	Penalties and Interest on Taxes	1,058.20	235.78
1510	Interest Earnings	1,125.45	2,361.66
1900	Other Revenue from Local Sources	0.00	1,567.43
1945	Fees - Users/Resale of Supplies	622.00	0.00
3110	Direct State Aid	389,000.19	396,495.48
3111	Quality Educator	36,686.52	31,388.38
3112	At Risk Student	514.50	968.69
3113	Indian Education For All	1,774.80	1,795.68
3114	American Indian Achievement Gap	200.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	15,362.28	12,617.13
3116	Data For Achievement	1,305.00	1,720.00
3118	Natural Resource Development	2,772.08	4,451.30
3120	State Guaranteed Tax Base Aid	148,677.73	145,877.04
3444	State School Block Grant	46,553.17	46,553.17
3446	SB96 Block Grant Reimbursement	626.40	0.00
5300	Operating Transfers from Other Funds	120.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		824,667.56	832,660.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	241,785.16	238,915.79	
			2XX Personal Services - Employee Benefits	40,789.75	45,612.39	
			3XX Purchased Professional and Technical Services	322.76	49.50	
			4XX Purchased Property Services	115.50	167.99	
			5XX Other Purchased Services	1,323.00	250.00	
			6XX Supplies and Materials	9,914.73	814.38	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	29,396.73	28,427.50	
			2XX Personal Services - Employee Benefits	3,522.64	3,945.55	
			3XX Purchased Professional and Technical Services	409.50	0.00	
			5XX Other Purchased Services	322.60	0.00	
			6XX Supplies and Materials	378.18	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	33,181.30	34,070.15
			2XX	Personal Services - Employee Benefits	4,713.05	4,237.30
			3XX	Purchased Professional and Technical Services	724.50	0.00
			5XX	Other Purchased Services	154.50	0.00
			6XX	Supplies and Materials	2,664.72	0.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	58,476.69	57,863.62
			2XX	Personal Services - Employee Benefits	9,569.70	12,827.53
			3XX	Purchased Professional and Technical Services	4,000.00	8,312.50
			5XX	Other Purchased Services	0.00	19,781.50
			6XX	Supplies and Materials	0.00	438.89
			810	Dues and Fees	27.25	637.62
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	34,217.30	47,462.47
			2XX	Personal Services - Employee Benefits	4,807.12	5,763.54
			5XX	Other Purchased Services	0.00	552.40
			6XX	Supplies and Materials	29.11	0.00
			810	Dues and Fees	17.48	0.00
			8XX	Other Expenditures	1,207.05	1,557.21
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	49,457.23	54,381.20
			2XX	Personal Services - Employee Benefits	4,154.18	5,136.70
			3XX	Purchased Professional and Technical Services	0.00	1,400.00
			5XX	Other Purchased Services	212.50	172.50
			6XX	Supplies and Materials	0.00	244.33
			810	Dues and Fees	0.00	55.49
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	24,495.84	33,687.82
			2XX	Personal Services - Employee Benefits	2,138.94	1,363.78
			4XX	Purchased Property Services	4,123.55	5,921.94
			5XX	Other Purchased Services	0.00	92.57
			6XX	Supplies and Materials	6,357.74	745.40
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	0.00	400.61
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX	Personal Services - Salaries	35,736.72	19,671.16
			2XX	Personal Services - Employee Benefits	128.81	0.00
			5XX	Other Purchased Services	125.00	1,324.26
			6XX	Supplies and Materials	226.57	125.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	329 State Miscellaneous Grants					
		1XXX Instruction				
			5XX Other Purchased Services	2,424.88	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	106,345.90	100,604.53	
			2XX Personal Services - Employee Benefits	18,137.04	14,524.30	
			3XX Purchased Professional and Technical Services	500.00	0.00	
			4XX Purchased Property Services	549.30	0.00	
			5XX Other Purchased Services	3,145.29	0.00	
			6XX Supplies and Materials	7,211.44	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	8,208.91	11,127.54	
			2XX Personal Services - Employee Benefits	288.49	481.59	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	8,629.35	2,896.35	
			2XX Personal Services - Employee Benefits	575.90	229.30	
			5XX Other Purchased Services	223.28	0.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,951.82	0.00	
			2XX Personal Services - Employee Benefits	399.64	0.00	
			4XX Purchased Property Services	2,646.75	0.00	
			6XX Supplies and Materials	23.13	0.00	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	24,078.22	28,783.62	
			2XX Personal Services - Employee Benefits	625.68	1,224.95	
			3XX Purchased Professional and Technical Services	4,014.95	0.00	
			4XX Purchased Property Services	110.00	0.00	
			5XX Other Purchased Services	10,343.87	0.00	
			6XX Supplies and Materials	9,480.20	4,228.22	
			810 Dues and Fees	3,300.00	120.49	
424	Title I, Part A, Improving Basic Programs					
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	7,999.76	
			2XX Personal Services - Employee Benefits	0.00	1,416.28	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>827,441.44</u>	<u>810,047.52</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	78,275.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	832,660.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	810,047.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 216.56 (4b)	-216.56	
	-216.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,671.66	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,617.41	0.00
	1112 District Levy - Personal Property	59.07	2.44
	1114 District Levy - Pers Prop/Mobile Homes	79.45	34.29
	1190 Penalties and Interest on Taxes	185.99	37.77
	1510 Interest Earnings	270.02	874.82
	2220 County On-Schedule Trans Reimb	0.00	4,041.00
	3210 State On-Schedule Trans Reimb	1,854.92	5,680.79
	3444 State School Block Grant	2,902.44	2,902.44
	3446 SB96 Block Grant Reimbursement	113.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,082.79	13,573.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		6,496.93	6,404.80
		2XX Personal Services - Employee Benefits		1,063.24	1,810.09
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		3,209.96	3,596.29
		2XX Personal Services - Employee Benefits		530.54	635.57
	25XX Support Services - Business				
		1XX Personal Services - Salaries		2,394.10	2,095.93
		2XX Personal Services - Employee Benefits		23.61	86.08
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		8,365.06	7,885.83
		2XX Personal Services - Employee Benefits		314.92	522.02
		3XX Purchased Professional and Technical Services		268.24	478.71
		4XX Purchased Property Services		9,196.69	15,531.61
		5XX Other Purchased Services		237.54	1,947.71
		6XX Supplies and Materials		10,316.10	5,528.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,416.93	46,523.25



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					64,353.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,573.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,523.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,403.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	50,683.11	53,628.60
	1112 District Levy - Personal Property	49.26	4.44
	1114 District Levy - Pers Prop/Mobile Homes	107.68	58.00
	1190 Penalties and Interest on Taxes	259.27	67.70
	1510 Interest Earnings	2,719.50	5,448.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,818.82	59,206.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	0.00	1,920.05
			7XX	Property and Equipment Acquisition	17,056.22	67,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,056.22	69,420.05	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						407,583.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,206.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						69,420.05 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						397,370.42 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	338.61	1,074.07
	2240 County Retirement Distribution	158,112.77	105,272.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		158,451.38	106,346.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	42,822.75	36,443.71
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	4,757.96	4,838.88
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	0.00	241.20
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	4,392.16	4,288.44
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	10,530.62	10,624.03
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	6,585.68	7,425.03
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	8,642.99	9,493.65
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	4,637.26	4,165.85
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	571.60	290.73
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,897.72	3,739.74
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,777.18	3,427.42
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,115.01	5,379.95
	397 State Career & Technical Ed Entitlement - Trades & Industry				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	10,207.21	6,652.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	960.59	1,212.64	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	125.24	0.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	953.82	0.00	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	1,036.87	1,633.68	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>110,014.66</u>	<u>99,857.18</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					78,972.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					106,346.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,857.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,461.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
135 Exxon Grant		
	1920 Contributions/Donations from Private Sources	250.00
180 16/17 HS Europe Trip		
	1945 Fees - Users/Resale of Supplies	300.95
201 PL-604 HS		
	1330 Tuition from Schl Dists Outside State	148,750.30
	1510 Interest Earnings	2,572.88
	1920 Contributions/Donations from Private Sources	187.82
	1945 Fees - Users/Resale of Supplies	475.00
216 Industrial Tech		
	1920 Contributions/Donations from Private Sources	1,610.50
411 Carl Perkins		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,600.00
424 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	14,241.00
425 DPHHS - Voc Rehab		
	4530 Adult Basic Education TANF	7,500.00
516 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	1,697.00
536 Vo Ed Tech Ed/Industrial Arts		
	3900 State Career & Technical Ed Entitlement	1,421.00
546 Vo Ed Agriculture		
	1920 Contributions/Donations from Private Sources	300.00
	3270 State - Advancing Agriculture Education	2,873.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,779.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
201	PL-604 HS				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
			1XX	Personal Services - Salaries	9,347.76
			2XX	Personal Services - Employee Benefits	2,379.88
			3XX	Purchased Professional and Technical Services	4,524.07
			4XX	Purchased Property Services	3,067.50
			6XX	Supplies and Materials	12,963.87
			7XX	Property and Equipment Acquisition	125.00
			810	Dues and Fees	658.45



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
			5XX Other Purchased Services		308.97
			6XX Supplies and Materials		2,722.17
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services		3,068.19
			5XX Other Purchased Services		4,897.93
			6XX Supplies and Materials		2,705.42
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services		3,882.56
			5XX Other Purchased Services		5,311.14
			6XX Supplies and Materials		56.90
			810 Dues and Fees		2,102.22
		24XX Support Services - School Administration			
			6XX Supplies and Materials		255.67
		25XX Support Services - Business			
			1XX Personal Services - Salaries		149.20
			3XX Purchased Professional and Technical Services		3,716.00
			5XX Other Purchased Services		102.80
			6XX Supplies and Materials		929.66
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services		121.97
			4XX Purchased Property Services		4,970.37
			6XX Supplies and Materials		15,357.25
			810 Dues and Fees		208.50
		27XX Student Transportation Services			
			4XX Purchased Property Services		1,838.25
			5XX Other Purchased Services		1,000.00
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services		68.81
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits		1,923.85
			5XX Other Purchased Services		48.20
			6XX Supplies and Materials		1,641.01
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,092.31
			2XX Personal Services - Employee Benefits		74.15
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		394.00
			5XX Other Purchased Services		544.92

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		5,719.92
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits			295.75
		6XX Supplies and Materials			2,905.35
	34XX Extracurricular - Activities				
		3XX Purchased Professional and Technical Services			177.50
		4XX Purchased Property Services			1,464.89
		5XX Other Purchased Services			8,626.51
		6XX Supplies and Materials			6,172.25
		7XX Property and Equipment Acquisition			674.50
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		4XX Purchased Property Services			11,237.06
		6XX Supplies and Materials			1,560.70
	35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries			38,792.52
		2XX Personal Services - Employee Benefits			6,875.94
		4XX Purchased Property Services			7,409.46
		5XX Other Purchased Services			20,011.65
		6XX Supplies and Materials			14,796.78
		201 Subtotal			219,279.73
216 Industrial Tech					
	397 State Career & Technical Ed Entitlement - Trades & Industry				
	1XXX Instruction				
		6XX Supplies and Materials			102.07
		216 Subtotal			102.07
223 IEFA					
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		5XX Other Purchased Services			854.55
		223 Subtotal			854.55
411 Carl Perkins					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,600.00
		411 Subtotal			1,600.00
413 Carl Perkins 2016-2017					
	397 State Career & Technical Ed Entitlement - Trades & Industry				
	1XXX Instruction				
		6XX Supplies and Materials			279.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		1,074.00
			413 Subtotal		1,353.00
424	Title I, Part A, Improving Basic Programs				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,075.42
			2XX Personal Services - Employee Benefits		3,279.15
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,336.62
			2XX Personal Services - Employee Benefits		1,101.00
			424 Subtotal		29,792.19
546	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,092.32
			2XX Personal Services - Employee Benefits		74.15
			546 Subtotal		1,166.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					254,148.01

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					590,221.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					183,779.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					254,148.01 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	5,234.92	(4b)	-5,234.92
					-5,234.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					514,618.25 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
135 Exxon Grant	250.00	0.00	250.00
180 16/17 HS Europe Trip	300.95	0.00	300.95
201 PL-604 HS	151,986.00	219,279.73	-67,293.73
216 Industrial Tech	1,610.50	102.07	1,508.43



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
223 IEFA	0.00	854.55	-854.55
411 Carl Perkins	1,600.00	1,600.00	0.00
413 Carl Perkins 2016-2017	0.00	1,353.00	-1,353.00
424 Title I, Part A, Improving Basic Programs	14,241.00	29,792.19	-15,551.19
425 DPHHS - Voc Rehab	7,500.00	0.00	7,500.00
516 Vo Ed Business/Marketing	1,697.00	0.00	1,697.00
536 Vo Ed Tech Ed/Industrial Arts	1,421.00	0.00	1,421.00
546 Vo Ed Agriculture	3,173.00	1,166.47	2,006.53
Total	183,779.45	254,148.01	-70,368.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,128.96	796.38
	1112 District Levy - Personal Property	2.63	0.48
	1114 District Levy - Pers Prop/Mobile Homes	1.00	6.31
	1190 Penalties and Interest on Taxes	4.78	7.53
	1340 Fees for Adult Education	0.00	1,340.00
	1510 Interest Earnings	17.25	331.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,154.62	2,481.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	825.00	0.00
			2XX Personal Services - Employee Benefits	34.80	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	1,500.00
			2XX Personal Services - Employee Benefits	0.00	89.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				859.80	1,589.57

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance						20,966.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,481.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,589.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,858.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	35.05	268.19	
	1920 Contributions/Donations from Private Sources	3,000.00	3,800.00	
	1982 Summer Session - Driver's Education Fees	3,600.00	0.00	
	3260 State Driver's Education Reimbursement	1,166.63	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,801.68	4,068.19	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		11,375.18	6,573.00
		2XX Personal Services - Employee Benefits		901.91	289.77
	221X Improvement of Instruction Services				
		4XX Purchased Property Services		142.56	0.00
		6XX Supplies and Materials		699.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,118.83	6,862.77

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					15,543.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,068.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,862.77 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,748.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	74.84	329.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74.84</u>	<u>329.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	120.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>120.98</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	7,911.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	329.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,241.78	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	12.15
	4820 Federal Impact Aid - Title VIII	229,467.16	189,703.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>229,467.16</u>	<u>189,715.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		5XX	Other Purchased Services	0.00	250.00
		6XX	Supplies and Materials	0.00	98.13
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services	120.00	0.00
	222X Educational Media Services				
		4XX	Purchased Property Services	160.00	0.00
		5XX	Other Purchased Services	2,128.98	0.00
	23XX Support Services - General Administration				
		4XX	Purchased Property Services	480.70	874.23
		5XX	Other Purchased Services	610.11	0.00
		6XX	Supplies and Materials	43.30	0.00
		810	Dues and Fees	63.62	50.00
	24XX Support Services - School Administration				
		6XX	Supplies and Materials	2,578.66	6,365.43
		7XX	Property and Equipment Acquisition	11,540.00	0.00
		810	Dues and Fees	87.93	111.55
	25XX Support Services - Business				
		6XX	Supplies and Materials	70.00	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	4,076.61	6,852.23
		2XX	Personal Services - Employee Benefits	3,891.74	4,143.32
		440	Bldg & Grounds Repair and Main Services	37,118.03	26,829.66
		5XX	Other Purchased Services	0.00	212.40
		6XX	Supplies and Materials	693.68	18,727.83
		810	Dues and Fees	465.00	625.40
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	943.60
		4XX	Purchased Property Services	4,145.14	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2015 Value	2016 Value
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	9,880.00
			4XX	Purchased Property Services	171.12	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>68,444.62</u>	<u>75,963.78</u>

Schedule Of Changes Worksheet						Fund Code 26	
Beginning Fund Balance						361,558.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						189,715.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,963.78	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	12.15	(4b)	-12.15	
						-12.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						475,298.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	55.61	295.99
	3281 State Technology Aid	884.26	860.96
	3445 State Combined Fund School Block Grant	2,677.94	2,677.94
	3447 SB96 Combined Block Grant Reimbursement	177.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,794.82	3,834.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials	0.00	4,410.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	4,410.82	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					16,789.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,834.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,410.82 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,213.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	90.71	356.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>90.71</u>	<u>356.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					5,632.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					356.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,988.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	71,741.97	64,003.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,741.97</u>	<u>64,003.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	67,924.85	52,929.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>67,924.85</u>	<u>52,929.76</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	36,000.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,003.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,929.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,074.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	492.77	235.91
	5700 Resources Transferred from Other School Districts or Cooperatives	160.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>653.52</u>	<u>235.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		8XX Other Expenditures		5,576.79	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,576.79</u>	<u>5,000.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	39,214.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	235.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,450.73	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	14,299.23	19,671.16
XX	39X 1XXX 112	Certified Teacher Staff Salaries	116,213.16	110,484.53
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	240,895.66	274,624.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	37,980.26	20,869.51
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	20.96	457.22
XX	XXX 26XX 41X	Energy Utility Services	37,980.26	23,506.76
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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1191 Gardiner H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,549.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,549.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,183.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,071.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,536.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,670.92	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,416.28	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,324.26	0.00	0.00	0.00	0.00
280	1XXX	6XX	125.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			30,536.46	0.00	0.00	0.00	0.00

30,536.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	26,937.50	0.00	0.00	0.00	26,937.50
Land Improvements	122,377.98	0.00	0.00	0.00	122,377.98
Buildings	2,972,748.97	0.00	0.00	0.00	2,972,748.97
*** Machinery and Equipment	452,926.31	0.00	67,500.00	0.00	520,426.31
Totals at Historical Cost	3,574,990.76	0.00	67,500.00	0.00	3,642,490.76
Depreciation					
Improvement Accum	106,242.18	0.00	0.00	0.00	106,242.18
Building Accum	1,539,681.48	0.00	0.00	0.00	1,539,681.48
Machinery and Equipment Accum	369,069.60	0.00	0.00	0.00	369,069.60
Total Accumulated Depreciation	2,014,993.26	0.00	0.00	0.00	2,014,993.26
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,559,997.50	0.00	67,500.00	0.00	1,627,497.50

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	42,260.00	1,395.00	0.00	0.00	43,655.00	0.00	43,655.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	42,260.00	1,395.00	0.00	0.00	43,655.00	0.00	43,655.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	98,693.15	0.00	7,795.56	90,897.59
Net Pension - TRS	658,108.00	23,914.45	0.00	682,022.45